

2021

CERTIFICATE

To the Clerk of Rice County, State of Kansas

We, the undersigned, officers of

City of Bushton

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the

maximum expenditure for the various funds for the year 2021; and

(3) the Amount(s) of Amount of 2020 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

		2021 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.			
General	12-101a	7	231,497	76,206 81.445
Debt Service	10-113	8	5,974	2,682 2.867
Library	12-1220	9		
Special Highway		10	6,473	
Sewer		10	28,824	
Water		11	76,249	
		11		
Non-Budgeted Funds		12		
Totals for City		xxxxxx	349,017	78,888 84.312
Recreation	12-1927	9	11,812	1,871 0.000
Totals Includes Recreation		xxxxxx	360,829	80,759
				County Clerk's Use Only
Budget Summary		13		
Neighborhood Revitalization		14		
				Nov 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)

80,759

Does the City Need to Hold an Election?

NO

Assisted by:

Adams, Brown, Beran

& Ball, Chtd.

Address:

P.O. Drawer J

Great Bend, KS 67530

Email:

vdreiling@abbb.com

Date Attested: Dec. 10, 2020

Aurelia Garcia
County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Computation to Determine Limit for 2021

		Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$	<u>79,297</u>
2. Library levy in 2020 budget	- \$	<u> </u>
Other tax entity levy in 2020 budget	- \$	<u> </u>
3. Net tax levy	\$	<u>79,297</u>
Percentage Adjustments		
4. New improvements, remodeling and renovations for 2020 :	+ <u> </u>	416
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u> </u>	68,645
5b. Personal property 2019	- <u> </u>	68,977
5c. Increase in personal property (5a minus 5b)	+ <u> </u>	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ <u> </u>	0
6b. State assessed	+ <u> </u>	0
6c. New improvements	+ <u> </u>	0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u> </u>	0
7. Valuation of property that has changed in use during 2020 :	+ <u> </u>	0
8. Expiration of property tax abatements	+ <u> </u>	0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u> </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u> </u>	416
11. Total estimated valuation July 1, 2020	<u> </u>	935,675
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u> </u>	0.0004
13. Percentage adjustment increase (12 times 3)	+ \$ <u> </u>	35
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	<u> </u>	1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u> </u>	1,427
16. Total Percentage Adjustments	\$ <u> </u>	1,462

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ <u> </u>	2,682
Property tax revenues for debt service in 2020 budget:	- <u> </u>	6,708
Increased property tax revenues spent on debt service	<u> </u>	0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments		-	_____ 0
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____ 0
CPI adjustment	1.80%		_____
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____0
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____ 0
CPI adjustment	1.80%		_____
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	_____0
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____ 0
CPI adjustment	1.80%		_____
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	_____0
26. Total Revenue Adjustments			_____ 0
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
Other tax entity levy - 2021 budget:		+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision		+	_____0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)		+	_____
30. Total Computed Tax Levy			_____ 80,759

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement	#DIV/0!
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Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	1,427
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	1,427

Exemption from Election Requirement	Yes
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Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	72,589	14,758	467	317	2,138	0
Debt Service	6,708	1,364	43	29	198	0
Library						
Recreation	1,859	378	12	8	55	0
TOTAL	81,156	16,500	522	354	2,391	0

County Treas Motor Vehicle Estimate 16,500

County Treas Recreational Vehicle Estimate 522

County Treas 16/20M Vehicle Estimate 354

County Treas Commercial Vehicle Tax Estimate 2,391

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.20331

Recreational Vehicle Factor 0.00643

16/20 Vehicle Factor 0.00436

Commercial Vehicle Factor 0.02946

Watercraft Factor 0.00000

City of Bushton

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
General Fund	Capital Improvement Fund	10,000	-	-	12-1, 118
General Fund	Equipment Reserve Fund	25,000	-	-	12-1, 117
Water Fund	General Fund	-	10,000	25,000	12-825d
Totals		35,000	10,000	25,000	
Adjustments*					
Adjusted Totals		35,000	10,000	25,000	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2020	Payments Due 2020	Payments Due 2021
Water Tower Repairs	2/28/2018	60	3.75	55,760	44,681	12,237	12,237
				Totals	44,681	12,237	12,237

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Bushton

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	99,207	53,467	46,146
Receipts:			
Ad Valorem Tax	66,259	72,589	XXXXXXXXXXXXXXXXXX
Delinquent Tax	141	0	0
Motor Vehicle Tax	15,897	14,980	14,758
Recreational Vehicle Tax	473	344	467
16/20M Vehicle Tax	248	440	317
Commercial Vehicle Tax	2,476	2,319	2,138
Watercraft Tax	0	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Reimbursed Expenses	0	200	0
Local Sales Tax	27,369	27,500	27,500
Franchise Tax	10,327	11,000	11,000
Licenses	79	100	100
Fines and Court Costs	100	100	100
Trash Service	16,528	20,500	25,000
Transfer from Water Fund	0	10,000	25,000
In Lieu of Tax (IRB)	0	0	0
Interest on Idle Funds	2,764	2,800	2,800
Neighborhood Revitalization Rebate	-609	-593	-535
Miscellaneous	1,293	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	143,345	162,779	109,145
Resources Available:	242,552	216,246	155,291
Expenditures:			
General Government	122,698	120,500	126,497
Fire	4,756	6,400	7,000
Police	12,588	19,500	44,700
Solid Waste	13,262	16,500	18,500
Employee Benefit	0	7,200	19,800
Bond Principal	781	0	0
Transfer to Capital Improvement Fund	10,000	0	0
Transfer to Equipment Reserve Fund	25,000	0	0
Demolition	0	0	15,000
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	189,085	170,100	231,497
Unencumbered Cash Balance Dec 31	53,467	46,146	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	189,810	209,686	231,497
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			231,497
Tax Required			76,206
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			76,206

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Bushton

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OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General Government			
Salaries	48,185	50,000	51,500
Contractual	55,148	57,500	60,000
Commodities	7,324	8,000	8,500
Capital Outlay	12,041	5,000	6,497
Total	122,698	120,500	126,497
Fire			
Salaries	782	900	1,000
Contractual	3,238	3,500	3,750
Commodities	271	500	750
Capital Outlay	465	1,500	1,500
Total	4,756	6,400	7,000
Police			
Salaries	11,535	16,500	41,200
Contractual	414	500	1,000
Commodities	174	1,000	1,000
Capital Outlay	465	1,500	1,500
Total	12,588	19,500	44,700
Solid Waste			
Salaries	9,076	10,000	10,500
Contractual	2,203	3,000	3,500
Commodities	1,553	2,000	2,500
Capital Outlay	430	1,500	2,000
Total	13,262	16,500	18,500
Employee Benefits			
Social Security	0	4,800	6,600
Medicare	0	1,150	1,550
Unemployment Insurance	0	50	100
Retirement	0	1,200	6,750
Health Insurance	0	0	4,800
Total	0	7,200	19,800
		0	
Total	0	0	0
Total	0	0	0
Total	0	0	0
Page Total	153,304	170,100	216,497

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	2,065	0	1,677
Receipts:			
Ad Valorem Tax	2,627	6,708	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	8	0	0
Motor Vehicle Tax	374	596	1,364
Recreational Vehicle Tax	11	14	43
16/20M Vehicle Tax	15	18	29
Commercial Vehicle Tax	62	92	198
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-24	-55	-19
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,073	7,373	1,615
Resources Available:	5,138	7,373	3,292
Expenditures:			
Bond Principal	5,138	5,250	5,250
Bond Interest	0	446	224
Cash Basis Reserve (2021 column)	0	0	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	5,138	5,696	5,974
Unencumbered Cash Balance Dec 31	0	1,677	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	8,850	7,388	5,974
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,974
Tax Required			2,682
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			2,682

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Bushton

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget Recreation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	11,987	15,157	9,501
Receipts:			
Ad Valorem Tax	1,716	1,859	xxxxxxxxxxxxxxxx
Delinquent Tax	3	0	0
Motor Vehicle Tax	1,074	0	378
Recreational Vehicle Tax	32	0	12
16/20M Vehicle Tax	6	0	8
Commercial Vehicle Tax	167	0	55
Watercraft Tax	0	0	0
County Distributions	2,851	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(16)	-15	-13
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,833	1,844	440
Resources Available:	17,820	17,001	9,941
Expenditures:			
Appropriation	2,663	7,500	11,812
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,663	7,500	11,812
Unencumbered Cash Balance Dec 31	15,157	9,501	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	0	14,246	11,812
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			11,812
Tax Required			1,871
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			1,871

See Tab A

CPA Summary	No assurance is provided. Substantially all disclosures omitted.
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City of Bushton

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget 2021
Unencumbered Cash Balance Jan 1	-911	13	593
Receipts:			
State of Kansas Gas Tax	7,065	6,630	5,880
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,065	6,630	5,880
Resources Available:	6,154	6,643	6,473
Expenditures:			
Salaries	4,215	4,000	4,323
Commodities	1,380	1,450	1,500
Contractual Services	546	600	650
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,141	6,050	6,473
Unencumbered Cash Balance Dec 31	13	593	0
2019/2020/2021 Budget Authority Amount	7,350	7,259	6,473

Adopted Budget Sewer	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget 2021
Unencumbered Cash Balance Jan 1	14,379	14,824	10,824
Receipts:			
Charges to Customers	15,379	18,000	18,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,379	18,000	18,000
Resources Available:	29,758	32,824	28,824
Expenditures:			
Salaries	11,085	12,000	13,000
Commodities	229	500	500
Contractual Services	3,620	4,500	5,500
Capital Outlay	0	5,000	9,824
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,934	22,000	28,824
Unencumbered Cash Balance Dec 31	14,824	10,824	0
2019/2020/2021 Budget Authority Amount	31,821	29,529	28,824

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Bushton

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget 2021
Unencumbered Cash Balance Jan 1	16,071	22,565	19,249
Receipts:			
Charges to Customers	51,386	55,000	57,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	51,386	55,000	57,000
Resources Available:	67,457	77,565	76,249
Expenditures:			
Salaries	11,853	15,000	16,000
Commodities	478	3,000	3,000
Contractual Services	359	2,500	3,500
Capital Outlay	0	5,000	6,348
Transfer to General Fund	0	10,000	25,000
Water Tower Repairs	56105	0	0
Bond Principal	9,750	9,750	9,750
Bond Interest	1,243	829	414
Capital Lease - Water Tower	20,863	12,237	12,237
Budget Credit-Water Lease Income	-55,760	0	0
Cash Forward (2021 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	44,892	58,316	76,249
Unencumbered Cash Balance Dec 31	22,565	19,249	0
2019/2020/2021 Budget Authority Amount	45,000	61,868	76,249

Adopted Budget 0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget 2021
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

2021

NOTICE OF BUDGET HEARING

The governing body of

City of Bushton

will meet on August 11, 2020 at 5:45 P.M. at Bushton City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Bushton City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	189,085	77.211	170,100	78.095	231,497	76,206	81.445
Debt Service	5,138	3.072	5,696	7.217	5,974	2,682	2.866
Library							
Special Highway	6,141		6,050		6,473		
Sewer	14,934		22,000		28,824		
Water	44,892		58,316		76,249		
Non-Budgeted Funds							
Totals for City	260,190	80.283	262,162	85.312	349,017	78,888	84.311
Recreation	2,663		7,500	2.000	11,812	1,871	2.000
Totals Includes Recreation	262,853	80.283	269,662	87.312	360,829	80,759	86.311
Less: Transfers	35,000		22,500		27,500		
Net Expenditure	227,853		247,162		333,329		
Total Tax Levied	74,283		81,156		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	925,279		929,501		935,675		
Outstanding Indebtedness, January 1,	<u>2018</u>		<u>2019</u>		<u>2020</u>		
G.O. Bonds	60,000		45,000		30,000		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	9,910		63,985		44,681		
Total	69,910		108,985		74,681		

*Tax rates are expressed in mills

Samantha Black
City Official Title: City Clerk

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General	76,225	81.465	535
Debt Service	2,663	2.846	19
Library	0		0
	0		0
	0		0
	0		0
	0		0
Recreation	1,871	2.000	13
TOTAL	80,759	86.311	567

2020 July 1 Valuation: 935,675Valuation Factor: 935.675Neighborhood Revitalization Subj to Rebate: 6,567Neighborhood Revitalization factor: 6.567

**This information comes from the 2021 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.